

**GOVERNMENT OF ANDHRA PRADESH**  
**ABSTRACT**

Prohibition & Excise – Revised Excise Duty on Beer- Orders - Issued.

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**REVENUE (EXCISE.II) DEPARTMENT**

**G.O. Ms. 88,**

**Date: 31.01.2011**

**Read:**

G.O. Ms. No. 433 Rev. (Ex.II) Dept. Dated 06.04.2005.

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**ORDER:**

The appended notification will be published in the extraordinary issue of Andhra Pradesh Gazette dt.01.02. 2011.

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad, is requested to supply 100 (one hundred) copies of the notification to Government and 300 (three hundred) copies to the Commissioner, Prohibition & Excise, Andhra Pradesh, Hyderabad.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

**ASUTOSH MISHRA,  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery  
and Stores Purchase (Publication Wing),  
A.P. Hyderabad for publication of the notification (2 copies)  
The Commissioner, Prohibition & Excise, A.P. Hyderabad.  
The Managing Director  
AP Beverages Corporation Limited, Hyderabad.

**Copy to:**

The Accountant General, Andhra Pradesh, Hyderabad  
The Law (E) Department and Law (H) Department, Secretariat,  
The P.S. to Prl. Secy. to CM.  
The PS to Minister for Excise and Prohibition  
SF/SC

//Forwarded :: By Order//

Section Officer  
(P.T.O.)

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1) and (2) of section 21 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968), the Governor of Andhra Pradesh hereby levy an excise duty on Beer, manufactured or produced in the State under any licence granted under the said Act and Countervailing duty on Beer, manufactured or produced elsewhere in India and imported into the State under a permit issued or licence granted under the said Act, as specified in column (2) of the table below at the rates specified in column (3) thereof.

**TABLE**

<b>Sl. No. (1)</b>	<b>Category (2)</b>	<b>Rate of Excise Duty/ Countervailing Duty (3)</b>
1	Lager	Rs.7/ per B.L.
2	Strong/ Super strong	Rs.9/- per B.L.

Consequent on the revision in the Excise Duty/ Countervailing Duty there will be certain difference in the issue price of the stocks in the inventories of the various Depots of the APBCL as on 01.02.2011 and the stocks in transit (despatched on or before 31.01.2011 and reaching the depots on or after 01.02.2011) on the one hand and the stocks that are despatched by the manufacturers after the revision on the other. In order to avoid dual pricing of Beer during the transition from the pre-revised rates to the revised rates, it is ordered that the difference between the revised and pre-revised issue price be levied and collected from the retail licensees, to whom such stock is issued, as a one-time additional special margin and remitted to Government under section 23-A of the A.P.Excise Act, 1968. The APVAT embedded in the additional special margin so collected should be remitted to the appropriate Head of Account.

**ASUTOSH MISHRA,  
PRINCIPAL SECRETARY TO GOVERNMENT**